



3015 (02-09-04)

ANNUAL REPORT

OF

Name: FREDONIA MUNICIPAL WATER UTILITY

Principal Office: 416 FREDONIA AVENUE
P.O. BOX 159
FREDONIA, WI 53021-0159

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JO ANN WAGNER of
(Person responsible for accounts)

_____, Fredonia Municipal Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/30/2001
(Date)

CLERK - TREASURER

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FREDONIA MUNICIPAL WATER UTILITY**Utility Address:** 416 FREDONIA AVENUE

P.O. BOX 159

FREDONIA, WI 53021-0159

When was utility organized? 11/1/1938**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS JO ANN WAGNER**Title:** CLERK-TREASURER**Office Address:**

416 FREDONIA AVENUE

P.O. BOX 159

FREDONIA, WI 53021-0159

Telephone: (414) 692 - 9125**Fax Number:** (414) 692 - 2883**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE AND COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE AND COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (208) 249 - 8358**E-mail Address:** cpa@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 2/23/2001**Period covered by most recent audit:** 2000

Names and titles of utility management including manager or superintendent:

Name: MR ALLEN NEWMANN**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

416 FREDONIA AVE.

P.O. BOX 159

FREDONIA, WI 53021

Telephone: (414) 692 - 9125**Fax Number:** (414) 692 - 2883**E-mail Address:**

Name of utility commission/committee: Water & Sewer Committee

Names of members of utility commission/committee:

RICK BUETOW, TRUSTEE

DONALD DOHRWARDT, PRESIDENT

WILLIAM HAMM, TRUSTEE

TRACY KUNSTMANN, TRUSTEE

LEWIS ROBINSON, TRUSTEE

JOE SHORT, TRUSTEE

SUE SIESCO, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	163,860	160,364	1
Operating Expenses:			
Operation and Maintenance Expense (401)	79,385	74,189	2
Depreciation Expense (403)	33,873	32,667	3
Amortization Expense (404)	0	0	4
Taxes (408)	30,968	28,230	5
Total Operating Expenses	144,226	135,086	
Net Operating Income	19,634	25,278	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	19,634	25,278	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	21,277	10,488	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	21,277	10,488	
Total Income	40,911	35,766	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	40,911	35,766	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	40,911	35,766	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	721,029	659,417	19
Balance Transferred from Income (433)	40,911	35,766	20
Miscellaneous Credits to Surplus (434)	0	25,846	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	761,940	721,029	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	21,277	4
Total (Acct. 419):	21,277	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	163,860	0	0	0	163,860	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	163,860	0	0	0	163,860	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,574,684	1,530,725	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	417,883	383,857	2
Net Utility Plant	1,156,801	1,146,868	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	46,096	43,713	7
Total Other Property and Investments	46,096	43,713	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	299,373	258,290	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	25,150	24,615	11
Other Accounts Receivable (143)	80,394	77,462	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	20,331	19,760	14
Materials and Supplies (150)	6,503	6,943	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	431,751	387,070	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	49,330	32,228	20
Total Deferred Debits	49,330	32,228	
Total Assets and Other Debits	1,683,978	1,609,879	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	313,344	288,059	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	761,940	721,029	23
Total Proprietary Capital	1,075,284	1,009,088	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	9,515	5,740	28
Payables to Municipality (233)	81,061	80,707	29
Customer Deposits (235)			30
Taxes Accrued (236)	28,319	25,846	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	1,301		33
Total Current and Accrued Liabilities	120,196	112,293	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	488,498	488,498	38
Total Liabilities and Other Credits	1,683,978	1,609,879	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,574,684	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,574,684	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	417,883	0	0	0	9
Total Accumulated Provision	417,883	0	0	0	
Net Utility Plant	1,156,801	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	383,857				383,857	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	33,873				33,873	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	736				736	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	34,609	0	0	0	34,609	13
Debits during year						14
Book cost of plant retired	583				583	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	583	0	0	0	583	19
Balance End of Year	417,883	0	0	0	417,883	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.23%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	6,503	6,943	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	6,503	6,943	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			0	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	288,059	1
Changes during year (explain):		
TIF CONTRIBUTION	25,285	2
Balance end of year	313,344	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	25,846	1
Accruals:		
Charged water department expense	28,319	2
Charged electric department expense		3
Charged sewer department expense	610	4
Other (explain):		
NONE		5
Total Accruals and other credits	28,929	
Taxes paid during year:		
County, state and local taxes	23,197	6
Social Security taxes	3,059	7
PSC Remainder Assessment	200	8
Other (explain):		
NONE		9
Total payments and other debits	26,456	
Balance end of year	28,319	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	488,498	0	0	0	0	488,498	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
						0	4
Deduct charges (specify):							
						0	5
Balance End of Year	488,498	0	0	0	0	488,498	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
RESTRICTED ESCROW DEPOSIT	46,096	3
Total (Acct. 125):	46,096	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	25,150	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	25,150	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	77,360	9
Merchandising, jobbing and contract work		10
Other (specify):		
INTEREST RECEIVABLE	3,034	11
Total (Acct. 143):	80,394	
Receivables from Municipality (145):		
SPRINT TOWER LEASE	5,187	12
DUE FROM SEWER UTILITY	4,099	13
2000 TAX ROLL	9,376	14
DUE FROM MUNICIPALITY	1,669	15
Total (Acct. 145):	20,331	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
PRELIMINARY ENGINEERING	49,330	18
Total (Acct. 183):	49,330	
Payables to Municipality (233):		
4TH QUARTER BENEFITS ALLOCATION	3,702	19
PAYABLE TO SEWER	77,359	20
Total (Acct. 233):	81,061	
Other Deferred Credits (253):		
NONE		21
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,552,704	0	0	0	1,552,704	1
Materials and Supplies	6,723	0	0	0	6,723	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	400,870	0	0	0	400,870	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	488,498	0	0	0	488,498	6
Other (specify):					0	7
Average Net Rate Base	670,059	0	0	0	670,059	
Net Operating Income	19,634	0	0	0	19,634	8
Net Operating Income as a percent of						
Average Net Rate Base	2.93%	N/A	N/A	N/A	2.93%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	300,701	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	741,484	3
Other (Specify):		4
Total Average Proprietary Capital	1,042,185	
Net Income		
Net Income	40,911	5
Percent Return on Proprietary Capital	3.93%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Account 183 "Other Deferred Debits" represents deferred engineering for Mair Street extension project to be conducted in the future. These costs will be capitalized upon completion of the project.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 29, 2001

Ms. JoAnn Wagner, Clerk Treasurer
Fredonia Municipal Water Utility
416 Fredonia Avenue
P.O. Box 159
Fredonia, WI 53021-0159

2000 Analytical Review DWCCA-2130-PJL

Dear Ms. Wagner:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that in 1999 the utility reported 565 metered residential customers in column (b) of line 4 of the Water Operating Revenues - Sales of Water schedule on page W-2. In the 2000 report, there are only 527 metered residential customers. Please explain.
2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of the change in Account 650, Repairs of Water Plant when compared to 1999 and follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\2130.doc

Response received 6/28/01:

TO: Peter Leege, Financial Specialist, Public Service Commission of Wisconsin
FROM: Karla Thompson, CPA
CC: JoAnn Wagner, Clerk Treasurer, Fredonia Municipal Water Utility

FINANCIAL SECTION FOOTNOTES

DATE: June 28, 2001

RE: 2000 Analytical Review

This is in response to the letter dated May 29, 2001 to the Fredonia Municipal Water Utility regarding the 2000 Analytical Review. The following issues have been addressed in the same order as the letter:

1. The number of metered residential customers for 2000 should be 577 and was entered incorrectly as 527 into the 2000 report. Please change the 2000 report to reflect this difference.

2. Account 650 decreased due to extensive repairs to a subdivision in 1999.

If you have any further questions please contact me at (608) 240-2315 or kthompson@virchowkrause.com.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	153,914	1
Total Sales of Water	153,914	
Other Operating Revenues		
Forfeited Discounts (470)	969	2
Other Water Revenues (474)	8,977	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	9,946	
Total Operating Revenues	163,860	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	41,635	5
General Operating Expenses (680-690)	37,750	6
Total Operation and Maintenance Expenses	79,385	
Other Operating Expenses		
Depreciation Expense (403)	33,873	7
Amortization Expense (404)		8
Taxes (408)	30,968	9
Total Other Operating Expenses	64,841	
Total Operating Expenses	144,226	
NET OPERATING INCOME	19,634	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	577	34,986	59,652	4
Commercial	51	9,495	13,666	5
Industrial	21	6,088	7,525	6
Total Metered Sales to General Customers (461)	649	50,569	80,843	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		70,296	8
Other Sales to Public Authorities (464)	9	1,842	2,775	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	659	52,411	153,914	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	70,296	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	70,296	
Forfeited Discounts (470):		
Customer late payment charges	969	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	969	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,753	7
Other (specify):		
MISCELLANEOUS REVENUES	1,037	8
SPRINT LEASE	5,187	9
Total Other Water Revenues (474)	8,977	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	30,142	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,015	3
Chemicals (630)	242	4
Supplies and Expenses (640)	1,938	5
Repairs of Water Plant (650)	2,062	6
Transportation Expenses (660)	236	7
Total Plant Operation and Maintenance Expenses	41,635	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	11,148	8
Office Supplies and Expenses (681)	1,004	9
Outside Services Employed (682)	8,679	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)	16,101	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	818	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	37,750	
Total Operation and Maintenance Expenses	79,385	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		28,319	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		610	2
Net property tax equivalent		27,709	
Social Security		3,059	3
PSC Remainder Assessment		200	4
Other (specify): NONE			5
Total tax expense		30,968	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.253090				3
County tax rate	mills		2.782450				4
Local tax rate	mills		7.239570				5
School tax rate	mills		15.502490				6
Voc. school tax rate	mills		2.566730				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.344330				10
Less: state credit	mills		2.243480				11
Net tax rate	mills		26.100850				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.239570				14
Combined School Tax Rate	mills		18.069220				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.308790				17
Total Tax Rate	mills		28.344330				18
Ratio of Local and School Tax to Total	dec.		0.892905				19
Total tax net of state credit	mills		26.100850				20
Net Local and School Tax Rate	mills		23.305576				21
Utility Plant, Jan. 1	\$	1,530,725	1,530,725				22
Materials & Supplies	\$	6,943	6,943				23
Subtotal	\$	1,537,668	1,537,668				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,537,668	1,537,668				26
Assessment Ratio	dec.		0.790245				27
Assessed Value	\$	1,215,134	1,215,134				28
Net Local & School Rate	mills		23.305576				29
Tax Equiv. Computed for Current Year	\$	28,319	28,319				30
Tax Equivalent per 1994 PSC Report	\$	25,846					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	28,319					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	22,805		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	22,805	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	28,016		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	48,962		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	76,978	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	715		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			22,805	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	22,805	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			28,016	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			48,962	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	76,978	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			715	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	365,087		26
Transmission and Distribution Mains (343)	712,773	22,985	27
Fire Mains (344)	0		28
Services (345)	100,800		29
Meters (346)	62,797	3,400	30
Hydrants (348)	111,436	3,240	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,353,608	29,625	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	3,689	2,207	35
Computer Equipment (372.1)	5,969		36
Transportation Equipment (373)	38,740	6,000	37
Other General Equipment (379)	28,936	6,710	38
Other Tangible Property (390)	0		39
Total General Plant	77,334	14,917	
Total utility plant in service directly assignable	1,530,725	44,542	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,530,725	44,542	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			365,087	26
Transmission and Distribution Mains (343)			735,758	27
Fire Mains (344)			0	28
Services (345)			100,800	29
Meters (346)	348		65,849	30
Hydrants (348)	235		114,441	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	583	0	1,382,650	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			5,896	35
Computer Equipment (372.1)			5,969	36
Transportation Equipment (373)			44,740	37
Other General Equipment (379)			35,646	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	92,251	
Total utility plant in service directly assignable	583	0	1,574,684	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	583	0	1,574,684	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,295	5,295	1
February			5,110	5,110	2
March			5,186	5,186	3
April			5,069	5,069	4
May			5,234	5,234	5
June			5,417	5,417	6
July			5,879	5,879	7
August			5,324	5,324	8
September			4,846	4,846	9
October			4,982	4,982	10
November			5,075	5,075	11
December			4,975	4,975	12
Total for year	0	0	62,392	62,392	
Less: Measured or estimated water used in main flushing and water treatment during year				522	13
Less: Other utility use				598	14
Other utility use explanation:					15
Flushing fire hydrants, filling pool, fire department					
Water pumped into distribution system				61,272	16
Less: Water sold				52,411	17
Losses and unaccounted for				8,861	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				398	21
Date of maximum: 11/19/2000					22
Cause of maximum:					23
Water main break					
Minimum gallons pumped by all methods in any one day during reporting year				107	24
Date of minimum: 9/3/2000					25
Total KWH used for pumping for the year				125,252	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
246 FREDONIA AVENUE	P H 1	457	12	576,000	Yes	1
416 FREDONIA AVENUE	P H 2	450	10	547,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	P. H. #1	P. H. #1-2	P. H. #2	1
Location	246 FREDONIA AVENUE	246 FREDONIA AVENUE	416 FREDONIA AVENUE	2
Purpose	P	B	P	3
Destination	R	D	R	4
Pump Manufacturer	GOULDS	WEINMAN	FAIRBANKS	5
Year Installed	1996	1991	1995	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	450	450	450	8
Pump Motor or Standby Engine Mfr	A. O. SMITH	MARATHON	NEWMAN	10
Year Installed	1983	1983	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	30	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	P.H. #2 - 2			14
Location	416 FREDONIA AVENUE			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1985			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	450			21
Pump Motor or Standby Engine Mfr	NEWMAN			23
Year Installed	1985			24
Type	ELECTRIC			25
Horsepower	40			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO. 0	NO. 1	NO. 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
				5
Year constructed	1980	1938	1964	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	OTHER	OTHER	8
				9
Elevation difference in feet (See Headnote 3.)	170	6	0	10
				11
Total capacity in gallons	300,000	40,000	40,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	22,315	0	0	0	22,315	1
P	D	6.000	2,276	0	0	0	2,276	2
M	D	8.000	9,899	0	0	0	9,899	3
P	D	8.000	9,231	0	0	0	9,231	4
M	D	10.000	2,867	0	0	0	2,867	5
M	D	12.000	101	0	0	0	101	6
P	D	12.000	1,914	475	0	0	2,389	7
P	T	12.000	3,620	0	0	0	3,620	8
Total Within Municipality			52,223	475	0	0	52,698	
Total Utility			52,223	475	0	0	52,698	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	318	0	0	0	318		1
M	1.000	134	0	0	23	157	44	2
M	1.250	19	0	0	1	20	10	3
M	1.500	8	0	0	0	8		4
P	2.000	5	0	0	0	5		5
M	2.000	2	0	0	0	2		6
Total Utility		486	0	0	24	510	54	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	742	33	17	0	758	21	1
1.000	25	1	1	0	25	1	2
1.250	1	0	1	0	0	0	3
1.500	16	0	0	6	22	0	4
2.000	5	0	0	0	5	0	5
2.500	2	0	0	0	2	0	6
3.000	1	0	0	0	1	0	7
4.000	1	0	0	0	1	0	8
Total:	793	34	19	6	814	22	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	577	24	8	5	0	144	758	1
1.000	0	14	7	2	0	2	25	2
1.250	0		0	0	0	0	0	3
1.500	0	12	4	0	0	6	22	4
2.000	0	1	2	0	0	2	5	5
2.500	0	0	0	0	0	2	2	6
3.000	0	0	0	0	0	1	1	7
4.000	0	0	0	1	0	0	1	8
Total:	577	51	21	8	0	157	814	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	101	2	1		102	2
Total Fire Hydrants	101	2	1	0	102	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	41
Number of distribution system valves end of year:	232
Number of distribution valves operated during year:	28

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Column (b) of line 4 changed from 527 to 577 per utility response to analytical review letter.

PJL

Water Operation & Maintenance Expenses (Page W-05)

Per utility response to review letter, Account 650 decreased due to extensive repairs to a subdivision in 1999.

Water Mains (Page W-15)

All additions to water mains were financed by the municipal TIF district.

Water Services (Page W-16)

The 1" adjustments represent services that were installed and contributed in prior years and now are in service.

The 1 1/2" adjustment is a service that was installed but not in use from prior years.

Meters (Page W-17)

The adjustment to meters resulted from an actual physical inventory taken on meters in 2000.

Hydrants and Distribution System Valves (Page W-18)

Less than half of the distribution valves were operated during the year due to time constraints and involvement with other projects.
